



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 200 NORTH MAIN STREET  
WESTBY, WI 54667

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I GREGG HANSON of \_\_\_\_\_  
(Person responsible for accounts)

CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/18/2006  
(Date)

DIRECTOR OF PUBLIC WORKS/UTILITY SUPERINTENDENT  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** 200 NORTH MAIN STREET  
WESTBY, WI 54667

**When was utility organized?** 1/1/1902

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** GREGG HANSON

**Title:** SUPERINTENDENT

**Office Address:**

200 NORTH MAIN STREET  
WESTBY, WI 54667

**Telephone:** (608) 634 - 3416

**Fax Number:** (608) 634 - 3274

**E-mail Address:** ghanson@wppisys.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E. VIG, CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. LA VONNE BUCKMASTER

**Title:** CHAIRMAN

**Office Address:**

200 NORTH MAIN STREET  
WESTBY, WI 54667

**Telephone:** (608) 634 - 3416

**Fax Number:** (608) 634 - 3274

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E. VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 3/9/2006**Period covered by most recent audit:** DECEMBER 31, 2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** GREGG HANSON**Title:** OFFICER AND SUPERINTENDENT**Office Address:**  
200 NORTH MAIN STREET  
WESTBY, WI 54667**Telephone:** (608) 634 - 3416**Fax Number:** (608) 634 - 3274**E-mail Address:** ghanson@wppisys.org

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**Name of utility commission/committee:** UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

MR LA VONNE BUCKMASTER, CHAIR

MR BRAD MASHAK

MR ERIC NOTTESTAD

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,079,916	1,839,174	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,683,112	1,446,500	<b>2</b>
Depreciation Expense (403)	143,793	142,041	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	115,886	116,256	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,942,791</b>	<b>1,704,797</b>	
<b>Net Operating Income</b>	<b>137,125</b>	<b>134,377</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>137,125</b>	<b>134,377</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	23,438	16,264	<b>10</b>
Miscellaneous Nonoperating Income (421)	80,425	23,200	<b>11</b>
<b>Total Other Income</b>	<b>103,863</b>	<b>39,464</b>	
<b>Total Income</b>	<b>240,988</b>	<b>173,841</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(21,159)	(21,159)	<b>12</b>
Other Income Deductions (426)	35,093	34,036	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>13,934</b>	<b>12,877</b>	
<b>Income Before Interest Charges</b>	<b>227,054</b>	<b>160,964</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	46,498	52,608	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,169	6,830	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>51,667</b>	<b>59,438</b>	
<b>Net Income</b>	<b>175,387</b>	<b>101,526</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,817,070	3,140,069	<b>20</b>
Balance Transferred from Income (433)	175,387	101,526	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	424,525	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,992,457</b>	<b>2,817,070</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,079,916		2,079,916	1
<b>Total (Acct. 400):</b>	<b>2,079,916</b>	<b>0</b>	<b>2,079,916</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,683,112		1,683,112	2
<b>Total (Acct. 401-402):</b>	<b>1,683,112</b>	<b>0</b>	<b>1,683,112</b>	
<b>Depreciation Expense (403):</b>				
Derived	143,793		143,793	3
<b>Total (Acct. 403):</b>	<b>143,793</b>	<b>0</b>	<b>143,793</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	115,886		115,886	5
<b>Total (Acct. 408):</b>	<b>115,886</b>	<b>0</b>	<b>115,886</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>137,125</b>	<b>0</b>	<b>137,125</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST EARNINGS ON WATER UTILITY DEPOSITS	4,741	0	4,741	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST EARNINGS ON ELECTRIC UTILITY DEPOSITS	18,697	0	18,697 12
<b>Total (Acct. 419):</b>	<b>23,438</b>	<b>0</b>	<b>23,438</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		80,425	80,425 13
Contributed Plant - Electric			0 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>80,425</b>	<b>80,425</b>
<b>TOTAL OTHER INCOME:</b>	<b>23,438</b>	<b>80,425</b>	<b>103,863</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(21,159)		(21,159) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(21,159)</b>	<b>0</b>	<b>(21,159)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		17,560	17,560 18
Depreciation Expense on Contributed Plant - Electric		17,533	17,533 19
NONE	0	0	0 20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>35,093</b>	<b>35,093</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(21,159)</b>	<b>35,093</b>	<b>13,934</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	46,498		46,498 21
<b>Total (Acct. 427):</b>	<b>46,498</b>	<b>0</b>	<b>46,498</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT & EXPENSE	5,169		5,169 22
<b>Total (Acct. 428):</b>	<b>5,169</b>	<b>0</b>	<b>5,169</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>51,667</b>	<b>0</b>	<b>51,667</b>
<b>NET INCOME:</b>	<b>130,055</b>	<b>45,332</b>	<b>175,387</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,284,880	(467,810)	2,817,070 27
<b>Total (Acct. 216):</b>	<b>3,284,880</b>	<b>(467,810)</b>	<b>2,817,070</b>
<b>Balance Transferred from Income (433):</b>			
Derived	130,055	45,332	175,387 28
<b>Total (Acct. 433):</b>	<b>130,055</b>	<b>45,332</b>	<b>175,387</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,414,935</b>	<b>(422,478)</b>	<b>2,992,457</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	310,067	1,769,849	0	0	<b>2,079,916</b>	<b>1</b>
Less: interdepartmental sales	0	22,301	0	0	<b>22,301</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>310,067</b>	<b>1,747,548</b>	<b>0</b>	<b>0</b>	<b>2,057,615</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	80,615		80,615	1
Electric operating expenses	126,393		126,393	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	1,791		1,791	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>208,799</b>	<b>0</b>	<b>208,799</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.2	1
Electric	2.7	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,905,630	5,769,961	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,314,977	2,161,852	<b>2</b>
<b>Net Utility Plant</b>	<b>3,590,653</b>	<b>3,608,109</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	221,743	221,743	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	167,279	162,477	<b>7</b>
<b>Total Other Property and Investments</b>	<b>389,022</b>	<b>384,220</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	97,650	135,313	<b>8</b>
Temporary Cash Investments (132)	447,015	437,528	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	357,563	273,137	<b>11</b>
Other Accounts Receivable (143)	6,145	5,718	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	64,288	116,599	<b>14</b>
Materials and Supplies (150)	81,301	76,432	<b>15</b>
Prepayments (165)	21,320	3,030	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,075,282</b>	<b>1,047,757</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	14,379	19,548	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>14,379</b>	<b>19,548</b>	
<b>Total Assets and Other Debits</b>	<b>5,069,336</b>	<b>5,059,634</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	567,660	567,660	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,992,457	2,817,070	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,560,117</b>	<b>3,384,730</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	780,000	880,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	51,855	75,837	<b>26</b>
<b>Total Long-Term Debt</b>	<b>831,855</b>	<b>955,837</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	132,815	91,343	<b>28</b>
Payables to Municipality (233)	104,490	25,230	<b>29</b>
Customer Deposits (235)		114	<b>30</b>
Taxes Accrued (236)	(3,243)	102,648	<b>31</b>
Interest Accrued (237)	5,658	6,717	<b>32</b>
Other Current and Accrued Liabilities (238)	34,883	32,046	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>274,603</b>	<b>258,098</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	402,761	417,823	<b>36</b>
<b>Total Deferred Credits</b>	<b>402,761</b>	<b>417,823</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)		43,146	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>43,146</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,069,336</b>	<b>5,059,634</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,791,824	0	0	2,978,137	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,989,037	0	0	2,453,997	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	900,992	0	0	560,292	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)					<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)	1,312				<b>9</b>
Utility Plant Acquisition Adjustments (108)					<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>2,891,341</b>	<b>0</b>	<b>0</b>	<b>3,014,289</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	569,416	0	0	1,219,459	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	245,487	0	0	280,615	<b>13</b>
<b>Total Accumulated Provision</b>	<b>814,903</b>	<b>0</b>	<b>0</b>	<b>1,500,074</b>	
<b>Net Utility Plant</b>	<b>2,076,438</b>	<b>0</b>	<b>0</b>	<b>1,514,215</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	546,809	1,124,034			<b>1,670,843</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	36,408	107,385			<b>143,793</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,349				<b>3,349</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	600	2,709			<b>3,309</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>40,357</b>	<b>110,094</b>	<b>0</b>	<b>0</b>	<b>150,451</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,750	14,669			<b>32,419</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>17,750</b>	<b>14,669</b>	<b>0</b>	<b>0</b>	<b>32,419</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>569,416</b>	<b>1,219,459</b>	<b>0</b>	<b>0</b>	<b>1,788,875</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes	No				<b>27</b>
If yes, what is the rate?	2.04%					<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	227,927	263,082			<b>491,009</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	17,560	17,533			<b>35,093</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>17,560</b>	<b>17,533</b>	<b>0</b>	<b>0</b>	<b>35,093</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>245,487</b>	<b>280,615</b>	<b>0</b>	<b>0</b>	<b>526,102</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes	No				<b>27</b>
If yes, what is the rate?	2.04%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			71,587		71,587	66,320	2
<b>Total Electric Utility</b>					<b>71,587</b>	<b>66,320</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	71,587	66,320	1
Water utility	9,714	10,112	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>81,301</b>	<b>76,432</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 WATER BONDS	2,089	428	0	1
1998 MRB ELECTRIC	1,740	428	12,204	2
1998 MRB WATER	3,429	428	2,175	3
<b>Total</b>			<b>14,379</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	567,660	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>567,660</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 ELECTRIC BONDS	01/01/1998	12/01/2012	5.00%	355,000	<b>1</b>
1998 WATER MRB'S	05/31/1998	11/01/2013	5.00%	425,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>780,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
GENERAL OBLIGATION PROMISORY NOTE	09/19/2000	09/27/2007	5.50%	51,855	1
<b>Total for Account 224</b>				<b>51,855</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	102,648	1
<b>Accruals:</b>		
Charged water department expense	52,856	2
Charged electric department expense	63,030	3
Charged sewer department expense	948	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>116,834</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	205,923	6
Social Security taxes	15,124	7
PSC Remainder Assessment	1,678	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>222,725</b>	
<b>Balance end of year</b>	<b>(3,243)</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 WATER MRB	500	2,500	3,000	0	1
1998 WATER MRB	3,560	21,285	21,360	3,485	2
1998 ELECTRIC MRB	1,611	19,177	19,331	1,457	3
<b>Subtotal</b>	<b>5,671</b>	<b>42,962</b>	<b>43,691</b>	<b>4,942</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
GO NOTES SERVICED BY ELECTRIC UTILITY	1,046	3,536	3,866	716	5
<b>Subtotal</b>	<b>1,046</b>	<b>3,536</b>	<b>3,866</b>	<b>716</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,717</b>	<b>46,498</b>	<b>47,557</b>	<b>5,658</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE RECEIVABLE - SEWER	30,000	1
ADVANCE RECEIVABLE FROM TIF - ELECTRIC	100,000	2
ADVANCE RECEIVABLE FROM TIF - WATER	91,743	3
<b>Total (Acct. 123):</b>	<b>221,743</b>	
<b>Other Investments (124):</b>		
NONE		4
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
ELECTRIC BOND RESERVE AND REDEMPTION FUNDS	64,414	5
WATER BOND RESERVE AND REDEMPTION FUNDS	102,865	6
<b>Total (Acct. 125):</b>	<b>167,279</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	33,425	8
Electric	324,138	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>357,563</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
ELECTRIC POLE RENTAL AND OTHER RECEIVABLES	6,145	14
<b>Total (Acct. 143):</b>	<b>6,145</b>	
<b>Receivables from Municipality (145):</b>		
WATER - DUE FROM SEWER FOR OPERATING MATTERS	64,288	15
<b>Total (Acct. 145):</b>	<b>64,288</b>	
<b>Prepayments (165):</b>		
WATER PREPAID INSURANCE	6,664	16
ELECTRIC PREPAID INSURANCE	14,656	17
<b>Total (Acct. 165):</b>	<b>21,320</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY FOR OPERATING MATTERS - ELECTRIC	61,247	20
DUE TO MUNICIPALITY FOR OPERATING MATTERS - WATER	43,243	21
<b>Total (Acct. 233):</b>	<b>104,490</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	380,857	22
PUBLIC BENEFITS CHARGE	21,904	23
<b>Total (Acct. 253):</b>	<b>402,761</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,979,491	2,435,921	0	0	<b>4,415,412</b>	<b>1</b>
Materials and Supplies	9,913	68,953	0	0	<b>78,866</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	558,112	1,171,746	0	0	<b>1,729,858</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	180,522	210,914	0	0	<b>391,436</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,250,770</b>	<b>1,122,214</b>	<b>0</b>	<b>0</b>	<b>2,372,984</b>	
Net Operating Income	65,471	71,654	0	0	<b>137,125</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.23%</b>	<b>6.39%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.78%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	185,401	216,615	0	0	<b>402,016</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,758	11,401	0	0	<b>21,159</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>175,643</b>	<b>205,214</b>	<b>0</b>	<b>0</b>	<b>380,857</b>	

## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233: Done  
Account 145: Done  
Account 143: Done

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### Signature Page (Page ii)

#### General footnotes

Vig & Associates, LLC Letterhead

To the City Council  
of the City of Westby  
Westby, Wisconsin 54667

We have compiled the balance sheets of the Westby Municipal Electric and Water Utility as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC  
March 18, 2006

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	305,486	297,583	1
<b>Total Sales of Water</b>	<b>305,486</b>	<b>297,583</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	712	729	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,869	4,261	6
<b>Total Other Operating Revenues</b>	<b>4,581</b>	<b>4,990</b>	
<b>Total Operating Revenues</b>	<b>310,067</b>	<b>302,573</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	41,090	33,655	8
Water Treatment Expenses (630-635)	16,644	9,437	9
Transmission and Distribution Expenses (640-655)	25,215	31,673	10
Customer Accounts Expenses (901-904)	13,611	13,186	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	58,772	70,043	13
<b>Total Operation and Maintenance Expenses</b>	<b>155,332</b>	<b>157,994</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	36,408	36,233	14
Amortization Expense (404-407)		0	15
Taxes (408)	52,856	53,144	16
<b>Total Other Operating Expenses</b>	<b>89,264</b>	<b>89,377</b>	
<b>Total Operating Expenses</b>	<b>244,596</b>	<b>247,371</b>	
<b>NET OPERATING INCOME</b>	<b>65,471</b>	<b>55,202</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	871	36,421	114,739	4
Commercial	108	16,240	33,966	5
Industrial	1	22,279	26,374	6
<b>Total Metered Sales to General Customers (461)</b>	<b>980</b>	<b>74,940</b>	<b>175,079</b>	
Private Fire Protection Service (462)	8		4,745	7
Public Fire Protection Service (463)	1		115,429	8
Other Sales to Public Authorities (464)	12	4,885	10,233	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,001</b>	<b>79,825</b>	<b>305,486</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	115,429	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>115,429</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	712	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>712</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,206	10
<b>Other (specify):</b>		
OTHER WATER REVENUES	663	11
<b>Total Other Water Revenues (474)</b>	<b>3,869</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0		1
Purchased Water (601)	0		2
Operation Supplies and Expenses (602)	0		3
Maintenance of Water Source Plant (605)	0		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	12,836	11,100	5
Fuel for Power Production (621)	0		6
Fuel or Power Purchased for Pumping (622)	22,301	19,590	7
Operation Supplies and Expenses (623)	0		8
Maintenance of Pumping Plant (625)	5,953	2,965	9
<b>Total Pumping Expenses</b>	<b>41,090</b>	<b>33,655</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	8,653	4,843	10
Chemicals (631)	2,369	1,544	11
Operation Supplies and Expenses (632)	0		12
Maintenance of Water Treatment Plant (635)	5,622	3,050	13
<b>Total Water Treatment Expenses</b>	<b>16,644</b>	<b>9,437</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	8,324	7,740	14
Operation Supplies and Expenses (641)	462	530	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,957	1,783	16
Maintenance of Mains (651)	5,747	10,443	17
Maintenance of Services (652)	2,035	4,899	18
Maintenance of Meters (653)	2,924	3,532	19
Maintenance of Hydrants (654)	1,260	734	20
Maintenance of Other Plant (655)	2,506	2,012	21
<b>Total Transmission and Distribution Expenses</b>	<b>25,215</b>	<b>31,673</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,621	1,756	<b>22</b>
Accounting and Collecting Labor (902)	11,793	11,198	<b>23</b>
Supplies and Expenses (903)	197	232	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>13,611</b>	<b>13,186</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	8,231	13,515	<b>27</b>
Office Supplies and Expenses (921)	7,610	6,617	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	4,323	4,429	<b>30</b>
Property Insurance (924)	2,715	7,707	<b>31</b>
Injuries and Damages (925)		39	<b>32</b>
Employee Pensions and Benefits (926)	24,613	24,939	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	1,558	2,212	<b>35</b>
Transportation Expenses (933)	9,722	10,572	<b>36</b>
Maintenance of General Plant (935)		13	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>58,772</b>	<b>70,043</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>155,332</b>	<b>157,994</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		47,941	49,042	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		948	936	2
<b>Net property tax equivalent</b>		<b>46,993</b>	<b>48,106</b>	
Social Security		5,584	4,686	3
PSC Remainder Assessment		279	352	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>52,856</b>	<b>53,144</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.199766				3
County tax rate	mills		6.285032				4
Local tax rate	mills		5.346220				5
School tax rate	mills		11.776104				6
Voc. school tax rate	mills		2.239203				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.846325</b>				10
Less: state credit	mills		1.521775				11
<b>Net tax rate</b>	mills		<b>24.324550</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.346220</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.015307</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.361527</b>				17
<b>Total Tax Rate</b>	mills		<b>25.846325</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.749102</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.324550</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.221563</b>				21
Utility Plant, Jan. 1	\$	2,791,824	2,791,824				22
Materials & Supplies	\$	10,112	10,112				23
<b>Subtotal</b>	\$	<b>2,801,936</b>	<b>2,801,936</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,801,936</b>	<b>2,801,936</b>				26
Assessment Ratio	dec.		0.938996				27
<b>Assessed Value</b>	\$	<b>2,631,007</b>	<b>2,631,007</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.221563</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>47,941</b>	<b>47,941</b>				30
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>47,941</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	193,296	33,379	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	22,323		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>215,619</b>	<b>33,379</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	665		12
Structures and Improvements (321)	15,706		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	40,635		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,809		20
<b>Total Pumping Plant</b>	<b>60,815</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,728		23
<b>Total Water Treatment Plant</b>	<b>8,728</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	10,000		216,675	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			22,323	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>10,000</b>	<b>0</b>	<b>238,998</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			665	12
Structures and Improvements (321)			15,706	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,000		35,635	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,809	20
<b>Total Pumping Plant</b>	<b>5,000</b>	<b>0</b>	<b>55,815</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,728	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>8,728</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,915		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	285,330		26
Transmission and Distribution Mains (343)	898,439		27
Fire Mains (344)	0		28
Services (345)	151,422	236	29
Meters (346)	106,398	1,547	30
Hydrants (348)	115,974	1,680	31
Other Transmission and Distribution Plant (349)	705		32
<b>Total Transmission and Distribution Plant</b>	<b>1,579,183</b>	<b>3,463</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	350		33
Structures and Improvements (390)	24,127		34
Office Furniture and Equipment (391)	4,731		35
Computer Equipment (391.1)	4,926		36
Transportation Equipment (392)	25,874		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,994		39
Laboratory Equipment (395)	8,895		40
Power Operated Equipment (396)	28,195		41
Communication Equipment (397)	1,313		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	195		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>105,600</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,969,945</b>	<b>36,842</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,969,945</b>	<b>36,842</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			20,915	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			285,330	26
Transmission and Distribution Mains (343)			898,439	27
Fire Mains (344)			0	28
Services (345)			151,658	29
Meters (346)			107,945	30
Hydrants (348)			117,654	31
Other Transmission and Distribution Plant (349)			705	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,582,646</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			350	33
Structures and Improvements (390)			24,127	34
Office Furniture and Equipment (391)			4,731	35
Computer Equipment (391.1)			4,926	36
Transportation Equipment (392)	2,750		23,124	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			6,994	39
Laboratory Equipment (395)			8,895	40
Power Operated Equipment (396)			28,195	41
Communication Equipment (397)			1,313	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			195	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>2,750</b>	<b>0</b>	<b>102,850</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,750</b>	<b>0</b>	<b>1,989,037</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>17,750</b>	<b>0</b>	<b>1,989,037</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	255,675		26
Transmission and Distribution Mains (343)	481,795	48,900	27
Fire Mains (344)	0		28
Services (345)	44,194	14,725	29
Meters (346)	4,447		30
Hydrants (348)	34,456	16,800	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>820,567</b>	<b>80,425</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>820,567</b>	<b>80,425</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>820,567</b>	<b>80,425</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			255,675 26
Transmission and Distribution Mains (343)			530,695 27
Fire Mains (344)			0 28
Services (345)			58,919 29
Meters (346)			4,447 30
Hydrants (348)			51,256 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>900,992</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>900,992</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>900,992</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,566	<b>6,566</b>	1
February			6,136	<b>6,136</b>	2
March			6,903	<b>6,903</b>	3
April			7,046	<b>7,046</b>	4
May			8,236	<b>8,236</b>	5
June			8,312	<b>8,312</b>	6
July			8,208	<b>8,208</b>	7
August			8,058	<b>8,058</b>	8
September			7,474	<b>7,474</b>	9
October			8,230	<b>8,230</b>	10
November			6,699	<b>6,699</b>	11
December			6,794	<b>6,794</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>88,662</b>	<b>88,662</b>	
Less: Water sold				79,825	13
Volume pumped but not sold				<b>8,837</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				916	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>916</b>	19
Volume pumped but unaccounted for				<b>7,921</b>	20
Percent of water lost				<b>9%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				545	24
Date of maximum: 10/20/2005					25
Cause of maximum:					26
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				42	27
Date of minimum: 7/4/2005					28
Total KWH used for pumping for the year				302,440	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WASHINGTON STREET	5	1,100	20	500,000	Yes	<b>1</b>
BLACK RIVER AVENUE	6	1,100	20	500,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 1	WELL 5	WELL 6	<b>1</b>
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	<b>2</b>
Purpose	B	P	P	<b>3</b>
Destination	R D	R D	R D	<b>4</b>
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	<b>5</b>
Year Installed	1977	2005	1994	<b>6</b>
Type	OTHER	OTHER	OTHER	<b>7</b>
Actual Capacity (gpm)	375	375	375	<b>8</b>
Pump Motor or Standby Engine Mfr	US	GE	GE	<b>9</b>
Year Installed	1994	1986	1977	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	100	75	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#6	TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		4
				5
Year constructed		1986		6
				7
Primary material (earthen, steel, concrete, other)		STEEL		8
				9
Elevation difference in feet (See Headnote 3.)		132		10
				11
Total capacity in gallons (actual)		500,000		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	340	0	0	0	340	1
A	D	4.000	1,200	0	0	0	1,200	2
M	D	4.000	19,406	0	0	0	19,406	3
M	D	6.000	23,571	0	0	0	23,571	4
P	D	6.000	7,214	0	0	0	7,214	5
M	D	8.000	21,228	2,445	0	0	23,673	6
P	D	8.000	3,225	0	0	0	3,225	7
M	D	10.000	6,535	0	0	0	6,535	8
M	D	12.000	4,131	0	0	0	4,131	9
<b>Total Within Municipality</b>			<b>86,850</b>	<b>2,445</b>	<b>0</b>	<b>0</b>	<b>89,295</b>	
<b>Total Utility</b>			<b>86,850</b>	<b>2,445</b>	<b>0</b>	<b>0</b>	<b>89,295</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	785	32	0	0	817	29	1
M	1.000	89	0	0	0	89		2
M	1.500	13	0	0	0	13	1	3
M	2.000	13	0	0	0	13		4
M	3.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
M	6.000	3	1	0	0	4		7
<b>Total Utility</b>		<b>909</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>942</b>	<b>30</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	939	20	0	2	<b>961</b>	36	<b>1</b>
1.000	28	0	0	(1)	<b>27</b>	1	<b>2</b>
1.500	9	0	0	0	<b>9</b>	0	<b>3</b>
2.000	12	0	0	0	<b>12</b>	6	<b>4</b>
3.000	6	0	0	0	<b>6</b>	0	<b>5</b>
4.000	3	0	0	0	<b>3</b>	0	<b>6</b>
<b>Total:</b>	<b>997</b>	<b>20</b>	<b>0</b>	<b>1</b>	<b>1,018</b>	<b>43</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	878	67	0	1	0	15	<b>961</b>	<b>1</b>
1.000	2	21	0	4	0	0	<b>27</b>	<b>2</b>
1.500	0	8	0	1	0	0	<b>9</b>	<b>3</b>
2.000	0	9	0	2	0	1	<b>12</b>	<b>4</b>
3.000	0	3	0	2	0	1	<b>6</b>	<b>5</b>
4.000	0	0	1	2	0	0	<b>3</b>	<b>6</b>
<b>Total:</b>	<b>880</b>	<b>108</b>	<b>1</b>	<b>12</b>	<b>0</b>	<b>17</b>	<b>1,018</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	106	6			112	2
<b>Total Fire Hydrants</b>	<b>106</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>112</b>	
<b>Flushing Hydrants</b>						
	21				21	3
<b>Total Flushing Hydrants</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	123
Number of distribution system valves end of year:	228
Number of distribution valves operated during year:	113

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Due to an increase in cost of power.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 920: Decrease is due to change in allocation of wages for 2005.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were financed entirely by developer contribution.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were financed entirely by the utility.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments were made to properly report meters.

Explain program for replacing or testing meters 1" or smaller.

The utility continues to monitor and replace meters as necessary.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	1,757,962	1,519,693	<b>1</b>
<b>Total Sales of Electricity</b>	<b>1,757,962</b>	<b>1,519,693</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	4,525	4,139	<b>2</b>
Miscellaneous Service Revenues (451)	304	33	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	6,055	5,628	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	1,003	7,108	<b>7</b>
Amortization of Construction Grants (457)	0	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>11,887</b>	<b>16,908</b>	
<b>Total Operating Revenues</b>	<b>1,769,849</b>	<b>1,536,601</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,281,000	1,042,412	<b>9</b>
Transmission Expenses (550-553)	0	0	<b>10</b>
Distribution Expenses (560-576)	93,280	102,531	<b>11</b>
Customer Accounts Expenses (901-904)	17,189	17,451	<b>12</b>
Sales Expenses (910)	0	0	<b>13</b>
Administrative and General Expenses (920-935)	136,311	126,112	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,527,780</b>	<b>1,288,506</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	107,385	105,808	<b>15</b>
Amortization Expense (404-407)		0	<b>16</b>
Taxes (408)	63,030	63,112	<b>17</b>
<b>Total Other Expenses</b>	<b>170,415</b>	<b>168,920</b>	
<b>Total Operating Expenses</b>	<b>1,698,195</b>	<b>1,457,426</b>	
<b>NET OPERATING INCOME</b>	<b>71,654</b>	<b>79,175</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,525	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,525</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	304	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>304</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS AND OTHER RENTALS	6,055	5
<b>Total Rent from Electric Property (454)</b>	<b>6,055</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RECONNECTION CHARGES AND OTHER MISCELLANEOUS	1,003	7
<b>Total Other Electric Revenues (456)</b>	<b>1,003</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,281,000	1,042,412	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>1,281,000</b>	<b>1,042,412</b>	
<b>Total Power Production Expenses</b>	<b>1,281,000</b>	<b>1,042,412</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	<b>20</b>
Line and Station Labor (561)	3,098	662	<b>21</b>
Line and Station Supplies and Expenses (562)	4,977	5,864	<b>22</b>
Street Lighting and Signal System Expenses (565)	1,920	2,031	<b>23</b>
Meter Expenses (566)	2,009	2,638	<b>24</b>
Customer Installations Expenses (567)	4,240	4,187	<b>25</b>
Miscellaneous Distribution Expenses (569)	13,051	9,140	<b>26</b>
Maintenance of Structures and Equipment (571)	5	380	<b>27</b>
Maintenance of Lines (572)	1,208	8,616	<b>28</b>
Maintenance of Line Transformers (573)	646	1,625	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	6,698	2,605	<b>30</b>
Maintenance of Meters (575)	3,765	529	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)	51,663	64,254	<b>32</b>
<b>Total Distribution Expenses</b>	<b>93,280</b>	<b>102,531</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,031	5,743	<b>33</b>
Accounting and Collecting Labor (902)	11,042	11,198	<b>34</b>
Supplies and Expenses (903)	116	510	<b>35</b>
Uncollectible Accounts (904)		0	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>17,189</b>	<b>17,451</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	17,333	13,515	<b>38</b>
Office Supplies and Expenses (921)	13,137	17,421	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	5,276	6,985	<b>41</b>
Property Insurance (924)	5,625	19,992	<b>42</b>
Injuries and Damages (925)		117	<b>43</b>
Employee Pensions and Benefits (926)	67,510	53,172	<b>44</b>
Regulatory Commission Expenses (928)		0	<b>45</b>
Miscellaneous General Expenses (930)	5,613	3,771	<b>46</b>
Transportation Expenses (933)	15,224	11,062	<b>47</b>
Maintenance of General Plant (935)	6,593	77	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>136,311</b>	<b>126,112</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,527,780</b>	<b>1,288,506</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		52,091	53,629	<b>1</b>
Social Security		9,540	7,783	<b>2</b>
Wisconsin Gross Receipts Tax			0	<b>3</b>
PSC Remainder Assessment		1,399	1,700	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>63,030</b>	<b>63,112</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.199766				3
County tax rate	mills		6.285032				4
Local tax rate	mills		5.346220				5
School tax rate	mills		11.776104				6
Voc. school tax rate	mills		2.239203				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.846325</b>				10
Less: state credit	mills		1.521775				11
<b>Net tax rate</b>	mills		<b>24.324550</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.346220</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.015307</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.361527</b>				17
<b>Total Tax Rate</b>	mills		<b>25.846325</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.749102</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.324550</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.221563</b>				21
Utility Plant, Jan. 1	\$	2,978,137	2,978,137				22
Materials & Supplies	\$	66,320	66,320				23
<b>Subtotal</b>	\$	<b>3,044,457</b>	<b>3,044,457</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,044,457</b>	<b>3,044,457</b>				26
Assessment Ratio	dec.		0.938996				27
<b>Assessed Value</b>	\$	<b>2,858,733</b>	<b>2,858,733</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.221563</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>52,091</b>	<b>52,091</b>				30
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>52,091</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	22,650		34
Structures and Improvements (361)	0		35
Station Equipment (362)	310,333	205	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	282,658		38
Overhead Conductors and Devices (365)	302,648		39
Underground Conduit (366)	18,617	104	40
Underground Conductors and Devices (367)	285,875	13,782	41
Line Transformers (368)	506,873	5,115	42
Services (369)	175,893	3,605	43
Meters (370)	100,152	2,748	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	80,029		47
<b>Total Distribution Plant</b>	<b>2,085,728</b>	<b>25,559</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,800		48
Structures and Improvements (390)	65,334		49
Office Furniture and Equipment (391)	23,367		50
Computer Equipment (391.1)	4,531		51
Transportation Equipment (392)	105,161	24,672	52
Stores Equipment (393)	1,282		53
Tools, Shop and Garage Equipment (394)	17,917		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			22,650 34
Structures and Improvements (361)			0 35
Station Equipment (362)			310,538 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			282,658 38
Overhead Conductors and Devices (365)			302,648 39
Underground Conduit (366)			18,721 40
Underground Conductors and Devices (367)			299,657 41
Line Transformers (368)			511,988 42
Services (369)			179,498 43
Meters (370)			102,900 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			80,029 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,111,287</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,800 48
Structures and Improvements (390)			65,334 49
Office Furniture and Equipment (391)			23,367 50
Computer Equipment (391.1)			4,531 51
Transportation Equipment (392)	14,669		115,164 52
Stores Equipment (393)			1,282 53
Tools, Shop and Garage Equipment (394)			17,917 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	13,782		55
Power Operated Equipment (396)	90,843		56
Communication Equipment (397)	7,011		57
Miscellaneous Equipment (398)	1,089	590	58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>332,117</b>	<b>25,262</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,417,845</b>	<b>50,821</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>2,417,845</b>	 <b>50,821</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			13,782 55
Power Operated Equipment (396)			90,843 56
Communication Equipment (397)			7,011 57
Miscellaneous Equipment (398)			1,679 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>14,669</b>	<b>0</b>	<b>342,710</b>
<b>Total utility plant in service directly assignable</b>	<b>14,669</b>	<b>0</b>	<b>2,453,997</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>14,669</b>	<b>0</b>	<b>2,453,997</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	547,718	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	0	38
Overhead Conductors and Devices (365)	0	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	0	41
Line Transformers (368)	0	42
Services (369)	12,574	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
<b>Total Distribution Plant</b>	<b>560,292</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			547,718 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			12,574 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>560,292</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>560,292</b>	<b>0</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>560,292</b>	 <b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)****--Plant Financed by Contributions--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>560,292</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>560,292</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
<b>Primary Distribution System Voltage(s) -- Urban</b>					
<b>Pole Lines</b>					
2.4/4.16 kV (4kV)	8				8 1
7.2/12.5 kV (12kV)	5				5 2
14.4/24.9 kV (25kV)					0 3
<b>Other:</b>					
NONE					0 4
<b>Underground Lines</b>					
2.4/4.16 kV (4kV)	4				4 5
7.2/12.5 kV (12kV)	5				5 6
14.4/24.9 kV (25kV)					0 7
<b>Other:</b>					
NONE					0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>					
<b>Pole Lines</b>					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
<b>Other:</b>					
NONE					0 12
<b>Underground Lines</b>					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
<b>Other:</b>					
NONE					0 16
<b>Transmission System</b>					
<b>Pole Lines</b>					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
<b>Other:</b>					
NONE					0 21
<b>Underground Lines</b>					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
<b>Other:</b>					
NONE					0 26



**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	4,304	Tuesday	01/18/2005	10:00	2,139
February	02	4,028	Wednesday	02/16/2005	09:00	1,859
March	03	4,013	Monday	03/14/2005	10:00	1,968
April	04	3,808	Monday	04/18/2005	11:00	1,707
May	05	3,739	Monday	05/09/2005	11:00	1,753
June	06	4,378	Monday	06/27/2005	12:00	1,872
July	07	4,563	Thursday	07/14/2005	15:00	2,022
August	08	4,889	Wednesday	08/03/2005	15:00	2,015
September	09	4,567	Monday	09/12/2005	14:00	1,824
October	10	4,484	Tuesday	10/04/2005	14:00	1,815
November	11	4,013	Thursday	11/17/2005	09:00	1,869
December	12	4,446	Wednesday	12/07/2005	08:00	2,134
<b>Total</b>		<b>51,232</b>				<b>22,977</b>

**System Name WPPI**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading Supplier**

15 minutes integrated WPPI

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		22,977	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>22,977</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		22,206	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>22,206</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		771	27
<b>Total Energy Losses</b>		<b>771</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>3.3555%</b>	29
<b>Total Disposition of Energy</b>		<b>22,977</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	945	8,401	1
<b>Total Sales for Residential Sales</b>		<b>945</b>	<b>8,401</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	14	4,527	2
LARGE POWER	CP-2	3	2,913	3
GENERAL SERVICE	GS-1	165	5,814	4
WATER PUMPING	GS-1	1	302	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>183</b>	<b>13,556</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	249	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>249</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,129</b>	<b>22,206</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		585,418	103,749	<b>689,167</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>585,418</b>	<b>103,749</b>	<b>689,167</b>	
16,289	15,636	252,268	61,208	<b>313,476</b>	<b>2</b>
12,729	20,123	202,600	37,708	<b>240,308</b>	<b>3</b>
		372,118	74,710	<b>446,828</b>	<b>4</b>
		18,389	3,912	<b>22,301</b>	<b>5</b>
<b>29,018</b>	<b>35,759</b>	<b>845,375</b>	<b>177,538</b>	<b>1,022,913</b>	
		43,401	2,481	<b>45,882</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>43,401</b>	<b>2,481</b>	<b>45,882</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>29,018</b>	<b>35,759</b>	<b>1,474,194</b>	<b>283,768</b>	<b>1,757,962</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
---

Particulars		(b)		(c)		
(a)						
Name of Vendor			WPPI			1
Point of Delivery			SUBSTATION			2
Type of Power Purchased (firm, dump, etc.)			FIRM			3
Voltage at Which Delivered			69000			4
Point of Metering			SUBSTATION			5
Total of 12 Monthly Maximum Demands -- kW			51,232			6
Average load factor			61.4369%			7
Total Cost of Purchased Power			1,281,000			8
Average cost per kWh			0.0558			9
On-Peak Hours (if applicable)			9			10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,029	1,110			12
	February	952	907			13
	March	1,043	925			14
	April	892	815			15
	May	901	852			16
	June	1,023	849			17
	July	973	1,049			18
	August	1,127	888			19
	September	973	851			20
	October	942	872			21
	November	960	910			22
	December	1,032	1,102			23
	Total kWh (000)	11,847	11,130			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

**Boilers**

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

**Prime Movers**

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	CITY				
Voltage--High Side	69,000				
Voltage--Low Side	12,470				
Num. Main Transformers in Operation	1				
Total Capacity of Transformers in kVA	5,000				
Number of Spare Transformers on Hand	1				
15-Minute Maximum Demand in kW	4,889				
Dt and Hr of Such Maximum Demand	08/03/2005				
	15:00				
Kwh Output	22,977				

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Total Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,188	558	24,183	1
Acquired during year	26	15	335	2
<b>Total</b>	<b>1,214</b>	<b>573</b>	<b>24,518</b>	<b>3</b>
Retired during year				4
Sales, transfers or adjustments increase (decrease)	(16)			5
<b>Number end of year</b>	<b>1,198</b>	<b>573</b>	<b>24,518</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,146	452	20,522	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	52	121	3,996	12
<b>Total end of year</b>	<b>1,198</b>	<b>573</b>	<b>24,518</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	1,500	52	5,775	<b>1</b>
Mercury Vapor	175	34	14,786	<b>2</b>
Mercury Vapor	400	3	14,786	<b>3</b>
Other	1,500	6	1,170	<b>4</b>
Sodium Vapor	70	4	25,016	<b>5</b>
Sodium Vapor	100	141	73,954	<b>6</b>
Sodium Vapor	150	34	2,688	<b>7</b>
Sodium Vapor	250	38	96,754	<b>8</b>
<b>Total</b>		<b>312</b>	<b>234,929</b>	
<b>Ornamental</b>				
Sodium Vapor	250	26	13,989	<b>9</b>
<b>Total</b>		<b>26</b>	<b>13,989</b>	
<b>Other</b>				
NONE				<b>10</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 935: Increase due to expenses incurred to repair trencher.

Account 926: Increase due to sick leave and vacation leave expenses incurred for lead lineman that left employment with the utility in 2005.

Account 572: Decrease to do change in allocation of payroll.

Account 924: Decrease is realized savings from change in insurance carrier.

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### Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

The utility only serves residents of the City of Westby.

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### Electric Distribution Meters & Line Transformers (Page E-24)

#### General footnotes

Adjustment needed to properly report meters owned per review of meter cards.

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